IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

Special Civil Application Nos.18720, 21293, 21295, 24407 to 24409 of 2006
WITH
Special Civil Application Nos.3533, 4238, 5515, 5517, 6701, 6703, 6704, 7285 to 7292, 7294, 7296, 7334, 7434, 7436, 7447, 7467, 7488, 7492, 8123, 8124, 9106 to 9108, 9289, 9290, 9296, 9621, 9772, 9780, 10061 to **10063, 10164, 10071, 10236, 10274, 10474 to 10476, 11909** to **11917 of 2007**

For Approval and Signature:

HONOURABLE MR.JUSTICE AKSHAY H.MEHTA

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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ALPINE CERAMIC INDUSTRIES LTD.
Versus
STATE OF GUJARAT AND OTHERS

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Special Civil Application Nos.18720, 21293, 21295, 24407 to 24409 of 2006, AND 3533, 4238, 5515, 5517, 6701, 6703, 6704, 7285 to 7292, 7294 of 2007:

Mr Umang Chokshi, Mr D.C. Dave, Mrs Sangita Pahwa, Mr H.M.Parikh, Mr Uday I Vyas, Mr Ashok K Padia, Mr Balram D Jain, Mr M.P. Prajapati and Mr Mehul H Rathod for the petitioners.

Mr Sunit Shah, learned Government Pleader for the respondents.

Special Civil Applications Nos.7296, 7334, 7434, 7436, 7447, 7467, 7488, 7492, 8123, 8124, 9106 to 9108, 9289, 9290, 9296, 9621, 9772 and 9780 of 2007:

Mr Mehul Rathod, Mr Utpal M Panchal, Mr M.P. Prajapati, Mr Pravin Gondaliya, Mr RC Kakkad, Mr Umang Chokshi and Mr Dharmesh V Shah, learned advocates for the petitioners.

Mr Neeraj Soni, learned Assistant Government Pleader for the respondents.

Special Civil Application Nos.10061 to 10063, 10164, 10071, 10236, 10274, 10474 to 10476, 11909 to 11917 of 2007

Mr Jigar P Raval, Mr P.J.Kanabar, Mr Mehul Rathod, Mr MP Prajapati, Mr Umang Chokshi and Mr RC Kakkad, learned advocates for the petitioners

Ms Kiran Pandey, learned Assistant Government Pleaders for the respondents

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CORAM : HONOURABLE MR.JUSTICE AKSHAY H.MEHTA

Date : 03/05/2007

COMMON ORAL JUDGMENT:

In this group of petitions, the issues which are agitated before this Court are similar to the issues which were agitated in Special Civil Application No.26679 of 2006 and allied matters. Special Civil Application No.26679 of 2006 and its allied matters were disposed of by the learned Single Judge of this Court by order dated 27.12.2006. For the reasons recorded in the said order the matters were remanded to the concerned authority by giving direction in paragraph 6 thereof. In

paragraph 6 of the said judgment the learned Single Judge has observed as under:-

> "6. As a cumulative effect of the aforesaid facts, reasons and judicial pronouncements, the impugned orders/Notices are violative of Article 14 of the Constitution of India as they are non-speaking orders and arbitrary in nature and, therefore, all the impugned orders/Notices passed by the Deputy Collector/ Collector, Stamp Duty Valuation Organisation are hereby quashed and set aside. All the matters are remanded to the concerned Deputy Collector, Stamp Duty Valuation Organization / Collector of Stamps for taking a fresh decision and for passing a speaking order, as per the Act,1958 read with the Rules,1984 and after giving an opportunity of being heard to the petitioners.
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> In certain matters, it is observed that the petitioners have no option but to approach the appellate authority. They approached appellate authority but the delay has not been condoned. Requisite amount has not been paid or has been paid partly, in preferring the Appeal. Such order of non-condonation of delay are also hereby quashed and set aside. The amount deposited by the petitioners, while preferring appeal, shall be refunded to the petitioners, by the respondent authorities upon proper application and upon proper verification of proof of the deposit of the amount. The parties will be at liberty to make their submissions before the concerned Deputy Collector, Stamp Duty Valuation Organization / Collector of Stamps, which may be dealt with by them while passing the orders in accordance with law. In each of the aforesaid matters, Rule made absolute to the

aforesaid extent with no order as to costs."

In view of the aforesaid, all the impugned orders/Notices passed by the Deputy Collector/ Collector, Stamp Duty Valuation Organization are hereby quashed and set aside. All these matters are also remanded to the concerned authority for adjudication in accordance with the directions of paragraph 6 quoted above.

Rule is made absolute to the aforesaid extent with no order as to costs.

(Akshay H Mehta, J.)

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